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# EXHIBIT B

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To Whom It May Concern:

I write this on behalf of Gustavo L. Vila, who is my personal friend and former colleague from the New York City Police Department. Gustavo has not only worked with me in the NYCPD, but I have known him for over the past 20 plus years. I unequivocally and completely vouch for his character, dedication, hard work and integrity.

Gustavo asked me to write a character reference letter, but the truth is that I was planning to do so before his request. I feel strongly about speaking on behalf of Gustavo L. Vila, and about his future, and I want to try to make you see and feel the same way.

I am a retired New York City Police Detective and have known Gustavo since 1994, he is a man of superb moral and ethical character. He possesses and continues to possess a great deal of integrity and constantly strives to make sure he is always doing the right thing. When working either under his supervision or directly with him during my time with the NYPD, he never lost sight of the law and ensuring that justice is fair and impartial. As a Detective Commander he always made us understand both the laws that governed our duties and responsibilities as law enforcement officers and the laws that are there to protect the rights of all citizens. I witnessed him receive the respect and admiration of both his peers, subordinates and more importantly the top ranking members of the department and the community he served. He is a man that was and still is well respected by everyone with whom he worked with because of his integrity, honesty and strong ethical standards. He has a strong sense of duty, which applies in his job, family, and community.

During my time with the NYCPD, I witnessed Gustavo experience unbelievable trauma which most of us would find almost impossible to deal with. In 1999 he coordinated the hunt for one of the most wanted people in the City of NY and the hunt culminated in a shootout in Brooklyn between himself, his detectives and the perpetrator where multiple rounds were fired at him and his men. In the end the apprehension was affected. I was present as a detective for many gruesome homicides which he was responsible for investigating and solving. Towards the end of his career in the NYCPD Gustavo experienced what no person should, As a Lt. Commander and Special Counsel to the Police Commissioner, he responded to the September 11 attacks and was present before the buildings collapsed. While present he witnessed people jumping to their deaths and then the buildings came down. He was standing next to fellow officers who ran in different directions and who unfortunately perished in the collapse. That evening, Gustavo was directed by the Police Commissioner to proceed to the NYC Morgue and identify the first charred bodies that were recovered. He did. He told me that the only reason he identified them as firemen was because of their boots. He lost a couple of friends that day and I believe was forever scared from that event. During his time in the NYCPD Gustavo witnessed and experienced a lot of death and sadness which I know wears

on him every day and has great difficulty speaking about it. I noticed he has never been the same and I constantly try and get Gustavo to talk about it. He has begun over the years to slowly speak about it because he knows I was also assigned to the recovery and can relate to him. He constantly tells me that to this day, he sometimes hears the very high pitch sound of alarms that firemen have when they are buried or lost so they can be located. He heard that sound for 30 days straight while at the recovery sight.

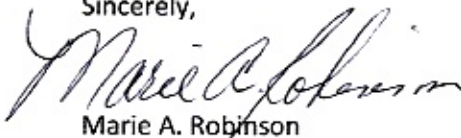
I have witnessed personally for the past twelve (12) years how Gustavo has been working to right the wrongs that he was left with when his law partnership dissolved and he became painfully aware that his loyalty and trust was completely misplaced in his law partner. I remember the disbelief he expressed when he discovered the depths of the misappropriation of finances the practice had and the lack of payment to vendors and creditors. He had been working fiercely to correct these wrongs running around borrowing money and engaging in litigation against his former partner who had filed for bankruptcy. I know he did not place fault on anyone but himself. I believe the pressure and stress made him do things totally against his nature including lying to the people that love him and trusted him. I know Gustavo totally regrets his actions and knows he should have asked for help and spoken to someone, especially me. However, now he sees that my advice to him, during those revelations, to expose the illegal misappropriation of finances extended not only to the vendors, clients and creditors should not have been ignored. Gustavo L. Vila is not a person who puts himself first and that is the only negative I can say about him. He always took the path of doing "no harm" to anyone; his professional record dictates this as fact. Being a lawyer and helping people was his life passion.

I understand the distressing circumstances that Gustavo is facing. While I was surprised to hear of the misconduct, it comes as no surprise that he is ready to accept responsibility for his actions. He is incredibly remorseful and willing to do whatever it takes to make reparations financially and emotionally, if possible. But to do that, he needs you to give him the opportunity. I recognize that Gustavo broke the law and I do not believe that he should get off without punishment. I believe that as we move forward, he will emerge as a better person. I just hope you recognize the power you hold with respect to his future and make a fair decision. I will be there to support him in all aspects of his future plans including making changes in his life, obtaining employment, opening up about his traumatic experiences and walking the right path that I know he wants to walk.

I trust that upon your honor's review of Gustavo's entire file and history, you will see the exceptional and compelling circumstances that make his request completely justifiable and necessary.

Thank you for your attention and consideration.

Sincerely,

A handwritten signature in cursive script, appearing to read "Marie A. Robinson".

Marie A. Robinson